

THE FAYETTE FALCON.

ESTABLISHED 1866.

SOMERVILLE, TENNESSEE, FRIDAY, FEBRUARY 17, 1920.

NEW SERIES: VOL. XIII.—NO. 36

U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income
in 1919 Must Determine
Own Liability

MARCH 15 LAST FILING DATE.

Surest Way is to Follow Form 1040A.
Free Advice in Doubtful Cases.
Severe Penalties in
Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures.

In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income; and if a return is due, it tells how to prepare and file it.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file return. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return. Then, if a return must be filed, he should read carefully the instructions for claiming exemption, and complete his return.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law.

For failing to make a return on time the penalty is a fine of not more than \$1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than \$10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due, and for understatement of the tax through negligence.

Many Sources of Income.

Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any excess received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. Many other forms of income are taxable, unless specifically exempted.

There is more Catarrh in this section of the country than all other diseases put together, and for years it was supposed to be incurable. Doctors prescribed local remedies, and by constantly failing to cure with local treatment, pronounced it incurable. Catarrh is a local disease, greatly influenced by constitutional conditions and therefore requires constitutional treatment. Hall's Catarrh Medicine, manufactured by F. J. Cheney & Co., Toledo, Ohio, is a constitutional remedy, is taken internally and acts thru the blood on the mucous surfaces of the system. One Hundred Dollars reward is offered for any case that Hall's Catarrh Medicine fails to cure. Send for circulars and testimonials.

F. J. CHENEY & CO., Toledo, Ohio. Sold by Druggists, etc.

Hall's Family Pills for constipation.

Golden Wedding

Mr. and Mrs. G. R. Lipscomb of this city on last Monday February 23, celebrated their fiftieth wedding anniversary, having been married on February 23, 1870. Mrs. Lipscomb was formerly Miss Mary Richard Branch. The event was a most happy one. They received their friends from 7:30 to 10:30 a.m. in their home on Somerville street which had been beautifully decorated for the occasion. Two hundred invitations had been issued and there were present many guests from other towns who are numbered among the friends of the happy couple. Those from a distance were Mr. and Mrs. S. A. Godsey and their son and daughter, Miss Myriam and Richard, Mr. and Mrs. Leonard Scott and little daughter, Margaret, Mrs. M. G. Firth who was one of the bride's maids at the wedding in 1870. Mrs. J. G. Richardson, Mrs. W. H. Stewart, Memphis, Mr. and Mrs. C. E. Harris, Mrs. T. B. Dunbar, Mrs. Louise Martin and three children, Joseph, Kathryn and Earl, Grand Junction, Mr. and Mrs. W. R. Harris and son, Edwin, Mr. and Mrs. C. E. Harris Jr., Hickory Valley, Mrs. Theo Wilkins, LaGrange, Rev. W. Q. Maer, Jackson.

In cutting the wedding cake Miss Myriam Godsey cut the ring and will be the next bride among the ones present. Mr. Maer cut the button and is doomed to be an old bachelor if prediction come true, and Miss Virginia Farris cut the thimble.

The occasion was a most happy one for the principal in happy event and for their numerous friends who assembled to extend their greetings and good wishes.

Numerous gifts, rare and handsome, were tendered, too, as a token of the esteem in which Mr. and Mrs. Lipscomb are held by their friends and relatives.

INFLUENZA AND WEAK BLOOD

Run Down and Listless Condition
May Make You a Target
For the "Flu"

BECAUSE BLOOD IS PROBABLY THIN

At This Time of Danger, Take
Pepto-Mangan--It Builds
Rich, Red Blood

No matter how well you usually are, if temporarily you're run down you're a target for the influenza.

Contagion always gets listless people first. Whether they realize it or not, their blood is thin and unenriched in no condition to fight off the germs it meets everywhere.

It is a wise precaution to take a good tonic at this time of danger some well-known builder of red, vigorous blood, like Pepto-Mangan.

And if you did not think of this in time, if you are now recovering from a fight with influenza your blood will need help for weeks after you think the danger is past.

Take no unnecessary chances. Get Pepto-Mangan and start taking it today. Pepto-Mangan is an effective blood builder that has had the endorsement of physicians for years.

Pepto-Mangan is sold by druggists in either liquid or tablet form just as preferred. There is no difference in medicinal value. But be sure you get the genuine Pepto-Mangan. Ask for Gude's Pepto-Mangan and be sure the name is on the package.

Mrs. Lucy Carter

The fourth district lost one of its oldest and most respected citizens last Saturday night, February 21, in the death of Mrs. Lucy Carter, wife of Mr. Barrie Carter who is himself very sick of pneumonia, the same disease that took from him his life companion.

Mrs. Carter had a case of influenza which developed pneumonia which her strength was not sufficient to overcome at her advanced age of 75 years. She was the third wife of Mr. Carter and was before her marriage Miss Lucy Hill.

Burial took place Sunday afternoon in the home burying ground with services conducted by Rev. P. A. Fowler and Rev. Booth Barkville.

Falcon ads bring results

ALL MINISTERS OF STATE CALLED TO CONFERENCE

Interchurch World Movement Holds Great Gathering in Atlanta
The First Part Of March.

All evangelical ministers of this county have been invited to join pastors of all the Protestant churches of Tennessee in a monster conference which is to be held in Nashville March 1-3. This is the first time in the history of the Christian churches of the state that such a gathering has been held, and great good to the churches is expected to result from the meeting together of denominational leaders from all the various churches.

The conference will be in session for three days, during this time every available moment being taken up with intensive consideration of church problems, both as they affect Georgia and the entire Christian field throughout the world. It will meet at 2 o'clock of the first day, and remain in session with conferences morning, afternoon and evening, until the late afternoon of the third day.

One of the most vital matters which will be brought up for consideration will be the results of the religious survey of the state, which will be presented through the medium of graphic charts, maps and picture slides. Although the survey will not be completed at that time, there will be a large number of the counties of the state ready for exhibition, and these will form the basis of consideration.

The results of the surveys are said to be very startling in their revelation of church weakness throughout rural districts, and they will show many opportunities for concentrated action on the part of the churches in this state.

The Interchurch World Movement, in making its surveys, simply discovers the facts which exist, and then refers the findings to the churches of each county and state for whatever action is deemed necessary by the churches.

Present at the meeting will be some of the great Christian leaders of the South and of the nation. Some of the strongest men in the southern churches will be in attendance as speakers. There will also be one or more of the directing heads of the Interchurch World Movement among the speakers to speak with authority on whatever features of the movement

The conference will open with a fifteen-minute devotional exercise at 9 o'clock of the first day. This will be followed by an address on the purposes and scope of the Interchurch World Movement. The remainder of the afternoon will then be devoted to the foreign survey, during which the actual facts as they now exist in the missionary fields of the world will be placed before the delegates. The evening session will be devoted to the home survey, both in this state and in the rest of America.

The second day's session will open at 9 o'clock in the morning with a devotional exercise. The proceedings of the day will be divided into intervals of fifteen and forty-five minutes for the consideration of many important subjects. First will come discussions of religious education, then hospitals and homes and industrial relations. Fifteen minutes will be given to the literature of the movement and also a financial exhibit of the movement's affairs. American education will be allotted a prominent place.

In the afternoon, the subjects will include evangelism, the field program, financial organization and the educational group. The evening will be devoted to a general discussion of the need for such a co-operative movement as the Interchurch among the Protestant forces of America, especially in their relation to home affairs and world conditions.

The final day will deal with organization and the findings of the various committees which will have been appointed for investigation during the course of the conference. One of the most important proceedings of the meeting will be the smaller conferences of ministers from each denomination during the course of the main conference. There will be time provided for such meetings in order that the denominations may determine upon denominational policies and uniform campaigns covering the entire state, and may take such action regarding co-operating with other denominational bodies as may seem advisable.

Garden Notes

Every gardener who expects to raise a crop of sweet potatoes the coming season should be arranging to put out a small bed for growing his plants. Experiences here with the plants grown in the far south and shipped here have been anything but satisfactory. Plants arrive in bad condition too often and put out die promptly and are a clear loss to the purchaser. Plants can be grown in nearby places and shipped a few hours trip without harm to them, but those shipped from far away points, though a little cheaper, are almost worthless to people in this section.

The garden soil can not be made too rich. One leading writer in garden subjects in the farm papers advises thirty big loads of barn yard manure to the acre on garden soil and the use of a little concentrated fertilizer in addition. No danger getting it too rich.

Garden seed are again scarce and high, but the produce is high too, so that it will pay to purchase seed at the increased prices and plant the usual garden crops.

Do not plant the wrinkled varieties of garden peas or sweet corn yet. They are tender and will rot rather than germinate in the cold wet ground. The smooth varieties are much more hardy and will stand heavy frost and light freezes.

Any family can raise the few early tomato, and egg, and pepper plants they need in a window box if willing to give a little time to its preparation and care. Time now to plant such a box.

Many have inquired of us where they could get strawberry plants, but we have been unable to advise, as most plants in this section were killed out last year. Read the advertisements in this issue and they will find them.

We sprayed our trees last week with lime sulphur solution. Have you sprayed yours.

Falcon ads bring results.

House Warming

On last Thursday, February 19, a number of the friends of Mrs. Howard Rhea tendered her a House Warming at her beautiful new home on South Main street, which has been recently completed and occupied by Mr. and Mrs. Rhea.

A unique contest in word-building was a feature of the entertainment, each guest being required to make as many words as possible in ten minutes from the letters in the name, "Mrs. Wilhelmina Litterer Rhea." Mrs. Norwood Carter, Mrs. David Murrell and Mrs. W. T. Loggins tied in the making the highest number of words and cut for the prize, a bottle of perfume, which was finally won by Mrs. Murrell.

In an interesting fruit contest, the prize, a beautiful handkerchief, was won by Mrs. Humphreys.

Mrs. Rhea was the recipient of many beautiful and useful gifts and the guests enjoyed watching her unwrap each gift with about as much interest as she did that work.

A course of sandwiches, pickles and coffee was served and the guests went their ways, wishing there might be a housewarming every week.

SURGEONS agree that in case of Cuts, Burns, Bruises, and wounds, the FIRST TREATMENT is most important. When an EFFICIENT antiseptic is applied promptly, there is no danger of infection and the wound begins to heal at once. For use on man or beast BRONZONE is the IDEAL ANTI-SEPTIC and HEALING AGENT. Buy it now and be ready for emergency. Sold by Price Drug Company, adv.

The Roads

Mr. Editor.—It is not my purpose to reopen a controversy or to indulge in useless diatribes, but there are at least four questions which have been asked by citizens of the community. The county supervisor at a recent road meeting said he would gladly consider any questions or problems put to him.

The first question regards the roads over which the supervisor has charge. He recently told a citizen that he had nothing to do with the Brownsville to Somerville road, it is evident that nobody has anything to do with a part of it for some time, but the question is where does this fault lie that the road has been impassable nearly all winter about four miles from the county line.

The second question is: can the blades of the grader be so adjusted as to clean out the roadside ditches, as is done in other sections, Mississippi, for example? A citizen recently remarked that the graders were fine for roads already good, but did not prevent water from running across the low places.

The third question is, what can be done to prevent the drags from flinging up the ends of the culverts with dirt? It has been necessary for private citizens to follow the drags and clean out this dirt at their own expense. A visitor from another state recently found it necessary to take a team and hands with shovels to ditch along a section of the road, before he could go to the train in safety. Perhaps it is too much to expect gentlemen who can run a tractor, to do such menial work as handling a humble shovel. But who is to fit?

And now the fourth question. Whose business is it to fill the holes made by the wheels of the big trucks which get stalled in the storm into ruts? place? Despite efforts of individuals to fill these, there are holes, axle deep made by a truck, which, after much effort manfully pulled out and merrily rolled away presumably to work better roads. Mail carriers, school children, teachers, ministers of the Gospel, to say nothing of mere farmers, have to traverse these roads, so that these, Mr. Editor, are a few of the questions which seem vital to country life and to that of a country town like Somerville.

A Texas Wonder.

The Texas Wonder for kidney and bladder troubles, gravel, diabetes weak and lame back, rheumatism and bladder in both men and women. Regulates bladder troubles in children. If not sold by your druggist, will be sent by mail on receipt of \$1.25. One small bottle is two months' treatment and often cures. Send for sworn testimonials. Dr. E. W. Hall, 2926 Olive street, St. Louis, Mo. Sold by druggists, adv. if

Grove's Tasteless chill Tonic restores vitality and energy by purifying and enriching the blood. You can soon feel the strength and invigorating effect. Price 60c.

INCOME TAX RETURNS DUE

Business Men, Farmers and Wage
Workers Must File Schedules
of Income for 1919.

MARCH 15 LAST FILING DATE.

Net Incomes of \$1,000 or Over, if Single; or \$2,000 or Over if Married, Must Be Reported.

The Income Tax imposed by Act of Congress on earnings of the year 1919 is now being collected.

Returns under oath must be made on or before March 15 by every citizen and resident who had a net income for 1919 amounting to:

\$1,000 or over, if single; or if married and living apart from wife (or husband); or if widowed or divorced, \$2,000 or over, if married and living with wife (or husband).

The status of the person on the last day of the year fixes the status for the year with respect to the above requirements.

Under any of these circumstances a return must be made, even though no tax is due.

Husband and wife must consider the income of both, plus that of dependent minor children, in meeting this requirement; and, if sufficient to require a return, all items must be shown in a joint return or in separate returns of husband and wife.

A single person with minor dependents must include the income of such dependents.

A minor who has a net income of \$1,000 or more is not considered a dependent, and must file a separate return.

Personal returns should be made on Form 1040 A, unless the net income exceeded \$5,000, in which case Form 1040 should be used.

Residents of Tennessee should file their returns with, and make payments of Income Tax to, Edward B. Craig, Collector of Internal Revenue, Nashville.

How to Figure Income.

The best way to find out whether one must file a return is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due it tells how to prepare and file it.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office.

Guesswork, estimates and other hit-or-miss methods are barred when a person is making out his Income Tax return. Accuracy and completeness must be insisted upon. The return is a sworn statement. As such it must be thorough and accurate.

Salaried persons and wage earners must ascertain the actual compensation received. Overtime, bonuses, shares in the profits of a business, value of quarters and board furnished by the employer and other items which are compensations for services must be included.

It must be borne in mind that compensation may be paid in other forms than in cash. A bonus paid in Liberty Bonds is taxable at the market value of the bonds. A note received in payment for services is taxable income at its face value, and the interest upon it is also taxable.

Other Returns Due.

Every partnership doing business in the United States must file a return on Form 1065; and every personal service corporation must file a similar return.

Corporations must file annual returns on Form 1120.

Trustees, executors, administrators and others acting in a fiduciary capacity are required to file returns. In some cases, Form 1041 is used; in others, Form 1040; and still others, returns on both forms are required.

Information returns, on Forms 1099 and 1000, must be filed by every organization, firm or person who paid, during 1919, an amount of \$1,000 in salary, wages, interest, rent, or other fixed or determinable income to another person, partnership, personal service corporation or fiduciary. These information returns should be forwarded directly to the Commissioner of Internal Revenue (sorting division), Washington, D. C.

Notice

I hereby notify the public that my wife, Birdie Tacker, has left and I will not be responsible for any debts contracted by her from and after this date.

A. E. TACKER.

Feb. 26, 1920.

Falcon Ads Bring Results.